

### **Abstract of the Disclosure**

Disclosed herein is a method of manufacturing a FLOTOX type EEPROM. According to the method, the thickness of an oxide film in a tunneling implanted region is formed thicker than that of an oxide film in a peripheral active region by use of enhanced oxidation of the tunneling implanted region. Then, a tunnel window region and the peripheral active region are dry-etched simultaneously and an etching end point of the peripheral active region is detected. Thereafter, the oxide film that remains in the tunnel window region is removed by wet etching.